

## Nonprofits & Tax-Exempt Organizations

Leech Tishman's nonprofit clients draw on our firm's heritage representing nonprofit organizations and commitment to the communities in which we operate. Our lawyers serve economic development programs, universities, community groups, foundations, and nonprofit funds. Our depth includes representing clients before the IRS, Orphans' Court, Tax Court, and federal court forums. Leech Tishman's Nonprofit and Tax-Exempt Organizations Team is backstopped by experience representing churches and religious organizations, educational institutions, nonprofit trusts, endowments, and public charities in Pittsburgh and throughout the nation.

Leech Tishman's Nonprofit and Tax-Exempt Organizations Team works closely with the firm's Estates & Trusts and Tax Practice Groups to provide legal counsel and compliance to nonprofits, tax-exempt organizations, and 501(c) organizations, including private foundations, charities, and social welfare groups.

### Services

Our Nonprofit and Tax-Exempt Organizations Team has experience in the following areas:

#### Tax and Business Management

- IRS audits and Excise Tax compliance – routinely represent clients before the IRS and Tax Court on Chapter 42 Excise Taxes and other legal and treasury regulatory compliance matters, including Private Letter Ruling matters, and conversion from private foundation to public charity status
- State Law compliance – Representation of nonprofit organizations and charitable trusts on matters including approval of sales of significant operating energy interests, trust modification, *cy pres* matters, interpretation and guidance regarding applicable governing law, and issuing legal opinions
- Attorney General review and clearance – collaborative work with the Attorney General to obtain approval of various nonprofit transactions



- Exiting planning strategies – assisting clients with exit, prior split-gift and charitable planning strategies that are no longer practical or achieving charitable intent
- Long-term organization governance and management
- Income and estate tax analysis and planning
- Business exit planning in coordination with charitable planning
- Formation and qualification of memorial scholarship foundations
- Fundraising, raffles, and sweepstakes compliance under federal and state law
- Real estate tax exemption matters for nonprofit organizations, including in conjunction with split-interest gifts to obtain favorable tax characterization
- Donor income, gift, and estate tax management – educate donors regarding available planning strategies and risks

#### Entity Formation & Dissolution

- Entity formation and 501(c)(3) qualification – formation and qualification of numerous private foundations and public charities, including private operating foundations
- Establishing and managing foundation trusts – long-term stewardship of trust estates to protect grantor's charitable intent and spirit
- Dissolution, merger, reorganization, division, and repurposing of nonprofits to adapt to changing circumstances and goals

## Real Estate

- Charitable donations of property and real estate management
- Lease assignments
- Private operating foundation land management
- Exit strategies and risk management for organizations
- Risk evaluation of real estate gifts for both donor and donees

## Intellectual Property

- Naming rights agreements for donors and donees
- Service mark applications
- Trademark applications
- Intellectual property counseling
- Charitable brand management and reputation protection
- Crisis management plans for charitable foundations facing diplomatic difficulties